



NASA Financial Management Manual

Table of Contents

FMM 9660 VITAL RECORDS AND EMERGENCY OPERATIONS.....	2
9661-1 PURPOSE.....	2
9661-2 REFERENCES.....	2
9661-3 VITAL RECORDS	3
9661-4 RESPONSIBILITIES	4
9661-5 MAINTAINING AN EFFECTIVE PROGRAM.....	4
9661-6 EMERGENCY OPERATIONS	4
9661-7 MISCELLANEOUS CONSIDERATIONS.....	5
9661-3A VOUCHER EXAMINATION RECORD KEEPING IN A EMERGENCY	7
9661-3B PAYROLL RECORDS	8



NASA Financial Management Manual

FMM 9660 VITAL RECORDS AND EMERGENCY OPERATIONS

9661-1 PURPOSE

This chapter provides the policy guidelines for the financial management records and reports which are considered vital for the preservation of NASA and the protection of the rights of employees, contractors and others. This chapter also references general policy guidance for the Agency to ensure the performance of essential functions and to preserve the continuity of NASA under emergency conditions.

9661-2 REFERENCES

- a. NMI 1040.3_, Emergency Preparedness Program
- b. NMI 1440.5_, NASA Vital Records Program
- c. NMI 1200.7_, NASA Internal Control System
- d. NMI 1440.6_, NASA Records Management Program
- e. NHB 2410.1_, Information Processing Resources Management
- f. National Archives and Records Administration, Part 1222, Creation of Records; Adequacy of Documentation; Part 1228, Transferring Vital Records to Federal Records Centers and Part 1236, Vital Records During an Emergency
- g. Executive Order 11490, Section 2202(5), Safekeeping of Essential Records
- h. Federal Preparedness Circular #60, Continuity of the Executive Branch of the Federal Government in National Emergencies
- i. A Records Management Handbook (GSA) FPMR 101-11.4&11.7



NASA Financial Management Manual

9661-3 VITAL RECORDS

The records that are determined to be essential for maintaining the continuity of NASA activity during a national emergency are considered vital records. The vital records program includes two basic categories.

- a. **EMERGENCY OPERATING RECORDS.** This category consists of records outlining the essential functions of NASA for the duration of emergency conditions. Included are organization and readiness records (procedures basic to the implementation of emergency operations) in paper or microfiche form so the material can be utilized without reliance on mechanical equipment. Microfiche readers at Federal Emergency Management Agency (FEMA) Regional Centers are not considered mechanical because the readers are handheld battery operated equipment.
- b. All records vital to emergency operations should be maintained on a current basis at FEMA Regional Centers. The storage of vital financial management records will be limited to copies or reproductions generated out of existing procedures (see FMM Appendix 9661-3A). Therefore, NASA Installations are not to develop records and/or systems for the sole purpose of vital record(s) storage.
- c. **RIGHTS AND INTERESTS RECORDS.** This category is composed of records required for the preservation of the rights and interests of individual citizens and the Government. Included are financial interests, i.e., payroll data (see FMM Appendix 9661-3B) and manual/automated listings of other claims of employees, contractors and/or vendors (accounts payable) etc.; legal proceedings; and, proof of ownership records. The storage of financial management's rights and interests records may be maintained in automated storage and/or on paper or microfiche form.
- d. All rights and interests records should be maintained on a reasonably current basis at a designated safe haven site (see FMM Appendix 9661-3A for exception). A safe haven site includes another NASA office, Government Installation, an Emergency Operating Center, or an adequately protected site, i.e., fire-resistant vault.



NASA Financial Management Manual

9661-4 *RESPONSIBILITIES*

Each Financial Management Office is responsible for implementing and insuring compliance with the requirements of the vital records program within the office's respective activities by identifying, selecting, and furnishing copies/reproductions and/or automated storage of vital records to the Installation Records Management Officer for transfer to a storage site.

- a. **AGENCYWIDE ACCOUNTING RECORDS.** NASA Headquarters, Code BFB is currently sending selected FACS reports to a relocation site.
- b. **NASA INSTALLATION RECORDS.** The vital records selected shall be kept to a minimum but complete enough to enable an unfamiliar person to continue the office's activities. Data being reviewed should not be selected if the selection can be reconstructed from another vital record source. Where two or more Installations maintain the same record, the originating Installation is responsible for selecting the documentation as vital. However records of other NASA Installations and Government agencies may be included if essential to local emergency operations.

9661-5 *MAINTAINING AN EFFECTIVE PROGRAM*

The vital records program may be considered effective if the data selected are current, complete, adequately protected, accessible, and immediately usable. The program should also be simple, economical and not threatened by budget or procedural difficulties. The program should be reviewed at least once a year to obtain valuable information through tests under different simulated emergency conditions. Naturally such tests are not conclusive, but nonetheless the tests do provide the best available means of ensuring program effectiveness.

9661-6 *EMERGENCY OPERATIONS*

The records storage program discussed above is considered applicable in situations where field Installations' planning contemplates a safe haven site only for vital records. Where field Installations' emergency plans contemplate staffs and actual operations at a safe haven site, consideration should be given to the following items:

- a. Functions that financial management personnel will be expected to perform, i.e., payrolling, voucher examination, cashier, accounting.
- b. Number of persons required and assigned to a site to perform such functions.
- c. Availability of supplies and forms (standard, stock, and NASA) which will be required.
- d. Availability of office equipment such as personal computers, calculators, typewriters/wordprocessors, desks, reproduction equipment, etc..
- e. Availability of an authorized certifying officer and cashier and facilities for safeguarding cash.



NASA Financial Management Manual

- f. Establishing a contingency plan to provide for the continuity of data processing resources during adverse events which would prevent or reduce normal operations.
 - (1) Normal operations can be disrupted by natural causes, i.e., floods, earthquakes, storms, fires, and/or water damage; equipment failures, i.e., diskette, film, and/or tape deterioration; or human frailty or deliberate advertent acts, i.e., errors, theft, sabotage, terrorism, and/or war.
 - (2) The contingency (backup and recovery) plan for each Installation must consider the use, criticalness, and sensitivity of the data processed.
 - (3) The plan should include sound documentation, alternate equipment, periodic evaluations, and should be structured to incorporate procedures that provide the capability to respond to a variety of adverse events.

9661-7 MISCELLANEOUS CONSIDERATIONS

- a. **STANDARD OPERATING REFERENCES.** The General Accounting Office Manual and the Comptroller General's Decisions will be available at the relocation sites of the Central agencies. Therefore, these references should not be stored at NASA safe haven sites.
- b. **ASSUMPTIONS TO CONSIDER IN EMERGENCY PLANNING.** During an emergency, some relaxing of legal and procedural requirements may occur. However, the planning of the Central agencies assume that the current standards will continue to be required. Therefore, adequate preparation should be provided for all contingencies.
- c. **NASA EMPLOYEES BENEFIT ASSOCIATION INSURANCE.** The responsibility for the operation and record keeping for the NASA insurance (NEBA) programs, (i.e., life and travel accident) varies among NASA Installations. This task is usually assigned to the Office of Financial Management, but occasionally the operations and the record keeping are assigned to the Office of Personnel or other offices. Since the NEBA insurance is an important financial right of the employees, the insurance records' storage is covered here.

(1) Regular Life

- (a) **Quarterly Reports.** An updated automated listing or the payment records used in the collection process, with persons currently insured, will be on file at a safe haven site.
- (2) **Designation of Beneficiary.** These forms and the settlement option forms where furnished should be microfiched periodically to be maintained at a safe haven site or otherwise the original/reproduction should be made available for storage.
- (3) **Travel Accident.** An annual automated/manual listing of persons insured will be on file at a safe haven site.



NASA Financial Management Manual

- d. **COORDINATION.** Arrangements for storing vital records and developing emergency operating plans will be coordinated with each Installation's Emergency Planning Coordinator, Records Management Officer and Computer Security Official.



NASA Financial Management Manual

9661-3A *VOUCHER EXAMINATION RECORD KEEPING IN A EMERGENCY*

When time permits after a warning or declaration of an emergency, the field Installations should consider reproducing copies of certain documents for transmission to a safe haven site on a daily basis. These documents will include records of outstanding travel advances, copies of outstanding travel authorizations and orders, bills issued, and copies of unpaid vouchers on hand. However, where machine listings are available, the listings can be utilized in lieu of the reproduced copies. If necessary, claims will be settled based on certificates of claimants and evidence of personnel able to affirm receipt of the goods or services where possible to obtain such information.



NASA Financial Management Manual

9661-3B PAYROLL RECORDS

1. **MASTER EMPLOYEE RECORD.** A record reflecting the most recent pay period's data as well as the employee's complete pay, leave, insurance, and other benefits status will be on file at a safe haven. The record should represent a complete status of the employee with the most recent record retained in automated storage and/or hardcopy form.
2. **LEAVE RECORD.** A record reflecting the leave history will be updated on a pay period basis for the consolidated leave record at year-end. The consolidated leave record will be sent to the safe haven with the most recent record retained in automated storage and/or hardcopy form.
3. **OFFICIAL PAYROLL FOLDER.** Folders on active employees are kept by the payroll office. The folders contain a copy of the certified SF 50 Notification of Personnel Action Documents, copies of Health and Life Insurance election status, elections for tax withholding, bond designations, and other paycheck distributions. If time permits during an evacuation, consideration should be given to removing the official payroll folders to a safe haven.
4. **SF 2806 INDIVIDUAL RETIREMENT RECORD.** A record reflecting the service history and the retirement deductions for employees covered under the Civil Service Retirement System. Periodically, the records should be microfilmed and sent to the Office of Personnel Management records center. The envelope should be addressed to OPM/CSRS, PO Box 45, Boyers, PA, 16020.
5. **SF 3100 INDIVIDUAL.** A record reflecting the service history and retirement deductions for employees covered under the Federal Employees Retirement System. Periodically the records should be microfilmed and sent to the Office of Personnel Management records center. The envelope should be addressed to OPM/FERS, PO Box 200, Boyers, PA, 16020.
6. **PAY HISTORY RECORDS.** A complete backup of informational and historical records will be produced and stored at a safe haven. This will allow for the creation of the data base in the event of a catastrophe. The most recent backup will be retained.